

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

**PURDUE PHARMA L.P., et al.,

Debtors. ¹**

Chapter 11

Case No. 19-23649

(Jointly Administered)

**FIFTH SUPPLEMENTAL DECLARATION OF RAYMOND WERTH
DISCLOSING DEBTORS' CONTINUED RETENTION OF GRANT THORNTON LLP
IN THE ORDINARY COURSE OF BUSINESS TO PROVIDE TAX
COMPLIANCE AND GMS COMPLIANCE SERVICES**

I, Raymond Werth, state the following under penalty of perjury:

1. I am a Partner of the firm of Grant Thornton LLP ("**Grant Thornton**"). I am duly authorized to execute this declaration (this "**Declaration**") on behalf of Grant Thornton.

2. The facts set forth in this Declaration are based upon my personal knowledge, upon information and belief, and upon client matter records kept in the ordinary course of business that were reviewed by me or other employees under my supervision and direction. I am familiar with the matters set forth herein, and if called as a witness, I could and would testify thereto.

3. I make this Declaration to update and provide further disclosures in connection with the: (i) *Application of Debtors for Authority to Retain and Employ Grant Thornton LLP as Tax Structuring Consultants to the Debtors Nunc Pro Tunc to January 20, 2021* [Docket No. 2636]; (ii) *Application of Debtors for Authority to Supplement Retention and Employment of*

¹ The Debtors in these cases, along with the last four digits of each Debtor's registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P., Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors' corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Grant Thornton LLP for Tax Analysis and Valuation Services Effective September 1, 2021

[Docket No. 3761]; and (iii) *Application of Debtors for Authority to Supplement Retention and Employment of Grant Thornton LLP for Business Advisory Services Effective September 27, 2022* [Docket No. 5113] (collectively, the “**Retention Applications**”).

4. This Declaration also supplements my prior declarations (collectively, the “**Prior Werth Declarations**”) filed in support of the Retention Applications [see Docket Nos. 2636, 3761, 4365, 5113 and 5390].

5. Prior to the petition date, since approximately June 2018, the Debtors had engaged Grant Thornton to provide tax-related services to the Debtors to assist the Debtors in their ordinary course of business operations pursuant to the terms and conditions of that certain MSA, dated June 1, 2018, and other related statements of work executed in connection therewith.

6. As previously disclosed in the Retention Applications, the Debtors retained Grant Thornton after the petition date to continue to provide the following tax-related services to assist the Debtors in the ordinary course of their business operations (collectively, the “**OCB Tax Services**”):

- (i) Sales and Use Tax Compliance Services: On August 11, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, pursuant to which Grant Thornton was retained to assist the Debtors with the generation of sales, use and other transactional tax returns by providing tax return compliance services. That August 11, 2020 statement of work was subsequently replaced and superseded by that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, dated March 2, 2021.
- (ii) Tax Compliance Services: On December 7, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained to prepare the Debtors’ federal and state tax returns, including extension calculations and estimated tax payments, for the 2020 taxable year. On January 20, 2022, the Debtors and Grant Thornton entered into a new *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained

to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2021 taxable year.

- (iii) Global Mobility Services: On June 18, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Global Mobility Services*, pursuant to which Grant Thornton was retained to provide tax compliance and consulting services for disclosures, review and execution related to United States and United Kingdom tax returns for the years 2015 through 2019. Such services included, among other things: (i) discovery of over-reporting of income; (ii) consultation on the approach to amendments; (iii) preparation of adjusted compensation figures for necessary years; (iv) preparation of tax equalization settlements for necessary years; (v) discussions on processes and filings with the Debtors and David Lundie; and (vi) assistance with responses to IRS and HMRC notices. On April 15, 2021, the Debtors and Grant Thornton entered into that certain *Statement of Work for GMS Compliance Services*, pursuant to which Grant Thornton's engagement to provide Global Mobility Services was extended to the 2020 and 2021 tax years.

7. Because the OCB Tax Services were being provided in the ordinary course of the Debtors' business and were unrelated to the administration of the bankruptcy cases, I understood that it was not necessary for Grant Thornton to be retained in these bankruptcy cases and that payment on account of such OCB Tax Services would be paid consistent with past practices and in the ordinary course of the Debtors' ongoing business operations.

8. After providing the OCB Tax Services for over a year, the Debtors requested that Grant Thornton provide additional tax structuring, valuation, payroll tax and business advisory services that directly related to the development and implementation of the Debtors' plan of reorganization (the "**Plan**"). As a result of this requested expanded scope of work, Grant Thornton and the Debtors filed the Retention Applications, pursuant to which Grant Thornton was retained by the bankruptcy estates to provide additional services that assisted the Debtors with administration of the bankruptcy cases and the Plan (the "**Plan Services**").

9. On or about January 5, 2023, the Debtors and Grant Thornton entered into that certain *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton is

being retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2022 taxable year (the "**2022 Tax Compliance Services**").

10. Attached hereto as **Exhibit A** is a true and correct copy of the *Statement of Work for Tax Compliance Services* relating to the 2022 Tax Compliance Services.

11. Grant Thornton's engagement to provide global mobility services also is being extended to the 2022 and 2023 tax years (the "**2022/23 GMS Compliance Services**"). In connection with providing the 2022/23 GMS Compliance Services and as further set forth in the attached **Exhibit B**, *Statement of Work for GMS Compliance Services*, Grant Thornton, among other things, is being retained to prepare federal and state income tax returns for all eligible international assignees identified by the Debtors, including preparing federal and state extensions when necessary in order to allow for necessary time to complete the preparation of the required income tax filings, and to provide tax briefings to eligible assignees as they depart for their international assignments.

12. Attached hereto as **Exhibit B** is a true and correct copy of the *Statement of Work for GMS Compliance Services* relating to the extended Global Mobility Services that Grant Thornton expects to execute shortly with the Debtors.

13. Like the OCB Tax Services previously provided, the 2022 Tax Compliance Services and 2022/23 GMS Compliance Services are being provided as part of the Debtors' ordinary course of business operations and, unlike the Plan Services, are unrelated to the administration of the Debtors' chapter 11 cases.

14. As set forth in the Prior Werth Declarations, it has been my understanding that the OCB Tax Services and the statements of work executed in connection therewith, including the

latest *Statement of Work for Tax Compliance Services* and *Statement of Work for GMS Compliance Services*, are services provided in the ordinary course of business, and thus are not subject to any prior retention application requirements under 11 U.S.C. §§ 327 or 328.

15. To the extent that the Court requires that the *Statement of Work for Tax Compliance Services* and/or *Statement of Work for GMS Compliance Services*, or any other OCB Tax Services, be included as part of Grant Thornton's Retention Applications in these bankruptcy cases, notwithstanding that such OCB Tax Services are provided in aid of the Debtors' ordinary course business operations and not in the administration of the bankruptcy cases, Grant Thornton will work with the Debtors to file another supplement to Grant Thornton's Retention Applications to include such OCB Tax Services.

16. Grant Thornton's rates and policies as set forth in **Exhibit A** and **Exhibit B** are consistent with Grant Thornton's normal and customary billing practices for cases of this size and complexity that require the level of scope and services outlined therein.

17. I also believe that Grant Thornton's rates and policies are reasonable in light of (a) industry practice, (b) market rates charged for comparable services both in and out of the chapter 11 context, (c) Grant Thornton's substantial experience with respect to tax compliance and global mobility services, and (d) the nature and scope of work to be performed by Grant Thornton for the 2022 Tax Compliance Services and 2022/23 GMS Compliance Services.

18. Neither Grant Thornton nor any partner or associate thereof, has received or been promised any compensation for services rendered or to be rendered in any capacity in connection with the Debtors' chapter 11 cases, other than as permitted by the Bankruptcy Code. Grant Thornton has agreed not to share compensation received in connection with these cases with any other person.

19. As previously discussed, the OCB Tax Services being provided by Grant Thornton were agreed to and entered into before Grant Thornton's Court-approved retention to provide Plan Services in these bankruptcy cases. As such, the OCB Tax Services were billed by Grant Thornton and paid by the Debtors in the ordinary course of business consistent with the Debtors' business practices, and as such were not prepared in accordance with, or, as I understand, otherwise subject to the procedures for allowance of compensation and reimbursement of expenses under the Fee Guidelines and the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and other applicable orders of the Court.

20. In light of Grant Thornton's subsequent retention in these bankruptcy cases by orders entered April 28, 2021 [Docket No. 2760], September 28, 2021 [Docket No. 3831] and October 20, 2022 [Docket No. 5188], out of an abundance of caution and for purposes of full disclosure, Grant Thornton has been providing full disclosure of all unpaid invoices on account of the OCB Tax Services in its monthly fee statements and interim fee applications filed to date. Grant Thornton will continue to provide the same disclosures in its monthly fee statements and interim fee applications going forward with respect to any fees and costs incurred in connection with the 2022 Tax Compliance Services and 2022/23 GMS Compliance Services.

21. By virtue of its ongoing engagement by the Debtors prior to and during these bankruptcy cases, both with respect to the OCB Tax Services and other services rendered in these bankruptcy cases, Grant Thornton is familiar with the Debtors' business affairs, the issues surrounding this matter, will be able to draw on its earlier data collection, and will be able to streamline its analysis under these engagements and minimize costs to the estates.

22. As such, I believe that Grant Thornton is well qualified and uniquely able to represent the Debtors with respect to the 2022 Tax Compliance Services and 2022/23 GMS Compliance Services.

23. As previously set forth in detail in my Prior Werth Declarations filed with the Court, and to the extent relevant in connection with the OCB Tax Services, Grant Thornton and its professionals neither hold nor represent any interest adverse to the Debtors or their estates, and Grant Thornton and its professionals are “disinterested persons” under section 101(14) of the Bankruptcy Code. If Grant Thornton discovers additional information that requires disclosure, I will file a supplemental disclosure with the Court as promptly as possible.

24. I understand that the Debtors have retained and may retain additional professionals during the term of this engagement and Grant Thornton agrees to work cooperatively with such professionals to avoid any duplication of services.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my information, knowledge, and belief.

Executed on this 17th day of March, 2023.

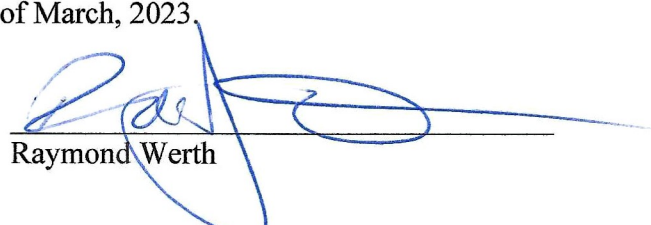

Raymond Werth

EXHIBIT “A”



Purdue Pharma L.P.

Statement of Work for Tax Compliance Services

Effective Date: December 12, 2022

This Statement of Work ("Statement of Work") becomes a part of and is subject to the terms and conditions of the Agreement between Purdue Pharma L.P. ("Client") and Grant Thornton LLP ("Grant Thornton") dated September 14, 2022.

The purpose of this Statement of Work is to describe the scope of services ("Services") Client is requesting Grant Thornton to perform, and to set forth the agreed fee, timing and other matters related to the Services. Any capitalized terms that are not defined in this Statement of Work shall have the meanings in the Agreement.

The Services Grant Thornton will provide

Tax Compliance

The Services Grant Thornton will provide to Client include preparation of the following specific returns and/or forms ("Deliverables") for the designated taxable year(s).

Returns/forms prepared:

- See Addendum – Listing of returns/forms included in this Statement of Work.

Taxable year(s) ended: December 31, 2022

Grant Thornton will assist with the preparation of federal and state extension forms for the taxable year(s) ended above, as applicable.

Grant Thornton will discuss with Client any circumstances that require additional work, which may include, but are not limited to, work to satisfy obligations under applicable professional standards including additional fact gathering, analysis and preparation of disclosure forms, unforeseen scope changes including additional state returns or previously unidentified transactions or tax positions requiring analysis, and late or incomplete Client provided information. If it appears that the stated fee will be exceeded, Grant Thornton will consult with Client before continuing with the engagement.

Limitations

Only tax returns and information returns detailed above or in the Addendum are covered by this Statement of Work. Grant Thornton's responsibility under this Statement of Work extends only to Services expressly agreed to provide herein and does not extend to any prior or subsequent periods.

If, based on new reporting requirements or tax law changes, additional analysis or computations are necessary in order to prepare and sign the return(s), Grant Thornton will discuss these out-of-scope services with Client and mutually agree on the fee required to complete the additional work.

* Grant Thornton refers to Grant Thornton LLP, the U.S. member firm of Grant Thornton International Ltd (GTIL) and/or refers to the brand under which the GTIL member firms provide audit, tax and advisory services to their clients, as the context requires. GTIL and each of its member firms are separate legal entities and are not a worldwide partnership. GTIL does not provide services to clients. Services are delivered by the member firms in their respective countries. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions. In the United States, visit GT.COM for details.



The Services do not include assistance with any tax accounting method change (including, but not limited to, method changes relating to ASC 606 and IRC Section 451 revenue recognition, the ASC 842 leasing standard or the final regulations under IRC Section 263A relating to inventory costs). Such services will be provided under a separate Statement of Work.

Client management is solely responsible for calculating and determining any amounts recorded in the Client's books, records, financial statements and footnotes thereto.

General tax consulting

The Services Grant Thornton may provide, upon Client's request, under this Statement of Work consist of routine time-to-time tax consulting services extending beyond the scope of Services defined above that do not exceed \$10,000 in fees. This assistance will be provided at Grant Thornton's standard rates.

Services constituting distinct projects or otherwise requiring a separate Statement of Work as may be required, regardless of the nature of service or fees, will be performed under a separate Statement of Work.

Grant Thornton's professional responsibilities

The Services will be performed in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Tax Services and other applicable professional standards, and applicable federal and state laws and regulations.

Professional and regulatory standards require Grant Thornton to secure Client consent prior to providing any Client information to third parties, including requests to allow workpaper access to third parties. Grant Thornton will secure your written consent before sharing your information with any third-party.

Upon Client's request, Grant Thornton will return documents provided to Grant Thornton as well as copies of other information in our files to the extent required by applicable professional standards. Client is solely responsible for maintaining its books and records, including retaining copies of filed tax returns, and should not rely on Grant Thornton as a recordkeeper.

Generally, the Services will be based upon information furnished by Client, and Grant Thornton will not evaluate nor have any responsibility to verify independently the accuracy, completeness or sufficiency of any such information. However, circumstances may arise where Grant Thornton, in its professional judgment, determines that additional fact gathering and due diligence on Grant Thornton's part is required.

Federal and State laws and professional standards impose significant responsibilities on tax return preparers, including non-signing preparers who provide tax advice. Grant Thornton prepares tax returns and/or provides tax advice consistent with these professional responsibilities, which may include communicating with Client about differences between standards applicable to tax return preparers and penalty provisions that may be imposed on a taxpayer regarding a tax position. Grant Thornton may not sign a tax return or provide tax advice unless that position is supported by sufficient authority or is appropriately disclosed.



Unless expressly stated otherwise in a Statement of Work, any written advice provided to Client is limited to the matters and potential tax consequences specifically addressed therein, and not intended or written as advice on the application or potential application of any penalties that may be imposed under any federal, state, or foreign statute or regulation in any manner.

Delivering the services

Grant Thornton will discuss with Client an appropriate timeline for providing the Services described above, including an agreed upon timeframe for completion and delivery. Grant Thornton will provide Client with a request for information required to complete the Services based on the mutually agreed timeline.

Grant Thornton's responsibility under this Statement of Work extends only to Services and Deliverables expressly agreed to provide herein, including any addendums to this Statement of Work. Grant Thornton's responsibility does not extend to any prior or subsequent periods and does not include, for example, studies, detailed research or analysis not specifically set forth in this Statement of Work. If such items arise or Client requests additional services, Grant Thornton will provide a fee estimate and a new Statement of Work before investing significant professional time.

The parties enter into this Statement of Work at a time when a national emergency has been declared and the nation is responding to the Coronavirus (COVID-19) pandemic. Grant Thornton will use reasonable efforts to complete the Services as specified herein, while also taking the steps it deems necessary to protect the health, welfare and safety of its professionals. Neither party shall be liable for any delay or failure in performance (excluding payment for fees and expenses incurred) due to circumstances resulting from the pandemic which are beyond its reasonable control.

U.S. federal and state tax laws are ever-changing and complex. Grant Thornton is engaged to provide only those Services expressly set forth in this Statement of Work, in accordance with applicable professional standards. Such obligation expressly does not include any obligation or responsibility to identify, suggest, model or advise on tax minimization or deferral opportunities, including but not limited to, any such matters that may arise from recently enacted legislation or regulatory guidance.

All engagements undertaken by Grant Thornton are subject to evaluating and resolving any potential or actual conflict of interest or independence concerns. While the occurrence is highly unusual, matters may arise from the ordinary course of either party's business operations, requiring Grant Thornton to resolve a conflict matter and/or terminate or suspend this engagement until any conflict or independence issue is resolved.

Additionally, Grant Thornton may use third parties to provide administrative and operational support to Grant Thornton business operations. All of these third-party service providers are subject to confidentiality obligations to protect the confidentiality of client data. Such entities may be located within or outside the United States.

Information collection and use authorization

Grant Thornton is committed to using technology to improve quality and efficiency in providing tax services, including reducing or eliminating duplicative requests for information from clients. The information Client provides to Grant Thornton in connection with a particular engagement may be necessary or useful in other engagements for which Client has also engaged Grant Thornton, whether tax, audit, or advisory. Client authorizes Grant Thornton to use the information Client provides to Grant



Thornton to perform both tax and non-tax services in any engagement letter or Statement of Work executed with Grant Thornton.

Completion by Client of all information and data requests, electronic or otherwise, is expected to be timely, and Client agrees that the accuracy and completeness of information provided to Grant Thornton by any Client representative, to be relied on for the purpose of delivering the Services, is the responsibility of Client management.

Use of Grant Thornton Affiliate

Appropriate use of technology and resources is an important aspect of service delivery. In tax return preparation and tax consulting processes, Grant Thornton uses the technology and resources of GT US Shared Services Center India Private Limited ("GTSSC") and/or the Grant Thornton Knowledge and Capability Center India Private Limited ("KCC"), affiliates of Grant Thornton located in Bangalore, India, to assist in providing tax services. The affiliates' address is No.65/2, Bagmane Tridib, Block "A", 3rd and 4th Floor, Bagmane Tech Park, C.V. Raman Nagar, Bangalore – 560093.

Grant Thornton's contract with such affiliates requires that they maintain the confidentiality of any tax return information provided to them in connection with providing tax services.

Professional and regulatory standards require us to obtain Client's written consent prior to providing Client tax return information to such affiliates, to include only current and prior year(s) information in the possession of Grant Thornton that is necessary for the purpose of providing the Services covered by this Statement of Work.

If Client does not advise Grant Thornton of a specific duration of consent, Client's consent is valid for one year from the date of signature or the time period necessary to complete the Services under this Statement of Work, whichever is greater. Client may limit the amount, type, or scope of tax return information disclosed by letting Grant Thornton know in writing.

To acknowledge consent to the disclosure of Client tax return information as set forth above, please sign this Statement of Work.

Fees and payment terms

Fees

The fees for the Services under this Statement of Work will be \$178,200.

Payment schedule

The billings for the Services described in this Statement of Work will be rendered as follows:

Description	Billing Date	Amount to be billed
First Progress Invoice	February 1st, 2022	\$89,100
Second Progress Invoice	March 1st, 2022	\$44,500
Final Invoice	April 1st, 2022	\$44,500

If applicable, Grant Thornton may bill Client for reasonable direct, out-of-pocket expenses, including but not limited to, travel, lodging, overtime meals, and similar expense items.



In addition, Grant Thornton will bill Client an administrative recovery fee equal to 6% of fees for the administrative time incurred on this engagement.

Additionally, the billings will include a charge of \$2,600 for administrative matters specifically associated with the review, completion and delivery of Client's tax return(s).

Grant Thornton's billings are payable upon receipt.

From time to time, Grant Thornton may receive certain incentives in the form of bonuses and rewards from its corporate card and other vendors. Such incentives to the extent received will be retained by Grant Thornton to cover firm expenses.

Client is solely responsible for any applicable taxes related to the Services. Where the Services are subject to U.S. state and local sales, use, VAT or gross receipts taxes, Grant Thornton will collect such taxes from Client in addition to the fees outlined above and remit such taxes to the proper jurisdictions.

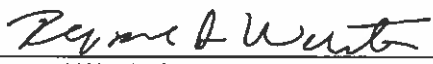
Entire agreement

This Statement of Work represents the parties' entire understanding with respect to the Services described in this document. This Statement of Work does not modify or amend the Agreement. In the event of a conflict between this Statement of Work, Attachment A – Standard Grant Thornton LLP Terms and Conditions, and any other exhibit or attachment included in the Agreement, the terms of the Attachment A shall govern.


Agreed and accepted

The undersigned hereby agree to the terms and conditions as set forth.

GRANT THORNTON LLP


Raymond Werth, Partner Date: 12/12/2022

PURDUE PHARMA L.P.


Terrence Ronan, CFO Date: 01/05/2023

Enc Reportable Transactions Questionnaire



Addendum – List of returns/forms included in this Statement of Work

Nayatt Cove Lifescience (Co 211)

- Federal – Form 1120
- Connecticut – Form CT-1120

Purdue Pharma, Inc. (Co 301)

- Federal – Form 1120
- Alabama – Form 20C
- Arizona – Form 120
- California – Form 100
- Colorado – Form 112
- Connecticut – Form CT-1120
- Delaware – Form 1100
- Florida – Form F-1120
- Georgia – Form 600
- Illinois – Form IL-1120
- Indiana – Form IT-20
- Kentucky – Form 720
- Maryland – Form 500
- Maine – Form 1120ME
- Michigan – Form 4891
- Minnesota – Form 4
- Mississippi – Form 83-105
- Montana – Form CIT
- North Carolina – Form CD-405
- North Dakota – Form 40
- New Hampshire – Form BET
- New Jersey – Form CBT-100
- New York – Form CT-3
- New York City – Form NYC-2
- Oregon – Form OR-20
- Rhode Island – Form RI-1120C
- Utah – Form TC-20
- West Virginia – Form CNF-120

SVC Pharma, Inc. (Co 506)

- Federal – Form 1120
- Maryland – Form 500E
- New York – Form CT-3
- Rhode Island – Form RI-1120C
- Delaware – Form 1100

Purdue Neuroscience Company (Co 225)

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- Federal – Form 1065
- Rhode Island – Form RI-1120C

Paul Land, Inc. (Co 254)

- Federal – Form 1120
- Rhode Island – Form RI-1120C
- New York – Form CT-3

Purdue Pharma, L.P

- Form 480.20 – Puerto Rico Corporate Income Tax Return
- 2022-2023 PR – Volume of Business Declaration
- 2021 PR – Personal Tax Return

SVC Pharma L.P (Co507)

- Federal – Form 1120
- Maryland – Form 510
- New York – Form IT-204-LL
- Rhode Island – Form RI-1065

Important Information

The returns and other forms listed above are the only Deliverables that Grant Thornton will prepare under this Statement of Work. Grant Thornton is not responsible for the preparation of amended returns, or any non-income tax returns, including, but not limited to, sales and use tax returns, local property tax returns, payroll or other trust tax returns, and information returns for employee benefit plans, unless otherwise stated herein. If there are additional returns or other compliance-related matters to be addressed, please advise Grant Thornton as soon as possible. Subject to appropriate approval and mutual agreement, this Addendum may be amended to include such additional services that Grant Thornton will provide subject to this Agreement. Except where a separate Statement of Work is used, the terms of this Statement of Work and the attached Grant Thornton LLP Engagement Terms (Attachment A) will also apply to any amendments to this Agreement.

EXHIBIT “B”



Purdue Pharma L.P.

Statement of Work for GMS Compliance Services

Effective Date: March 13, 2023

This Statement of Work ("Statement of Work") becomes a part of and is subject to the terms and conditions of the Agreement between Purdue Pharma L.P. ("Client") and Grant Thornton LLP ("Grant Thornton") dated 06/01/2018.

The purpose of this Statement of Work is to describe the scope of services ("Services") Client is requesting Grant Thornton to perform, and to set forth the agreed fee, timing and other matters related to the Services. Any capitalized terms that are not defined in this Statement of Work shall have the meanings in the Agreement.

The Services Grant Thornton will provide

Under applicable tax professional standards, when Grant Thornton provides Services to a Client employee, such employee is an independent client of Grant Thornton. Accordingly, the Services Grant Thornton will provide for the taxable year(s) listed below have been separated into the two sections.

Taxable year(s) ended: 12/31/2022, 12/31/2023

Services provided to Client employees

Grant Thornton will provide the Services set forth in Appendix A to eligible international assignees ("Assignee") or non-assignee employees ("Employees") as identified by Client ("Employer"). Agreed fees for each service are set forth in Appendix C and will be billed directly to Client.

Where an Assignee or Employee requests additional services not authorized by Client nor detailed in Appendix A, Grant Thornton may bill the Assignee or Employee for such services at standard hourly rates under a separate Statement of Work.

Grant Thornton understands that Employer may assist the Assignee or Employee by providing certain information, for example the Assignees W-2, to Grant Thornton on behalf of the Assignee.

The provision of services to an Assignee or Employee is subject to Grant Thornton client and engagement acceptance policies as well as the execution by the Assignee or Employee of a Statement of Work and other required documents, including but not limited to, consents to share Assignee or Employee information with third parties assisting in providing the services.

Where decisions regarding any tax position of the Assignee or Employee are necessary, we will seek direction from the Assignee or Employee.

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Services provided to Client/Employer

Grant Thornton will provide the Services set forth in the Appendix B. Agreed fees for each service are set forth in the Appendix C and will be billed directly to Client. Where Client requests additional services, Grant Thornton will bill for such additional services at mutually agreed upon rates.

General tax consulting

The Services Grant Thornton may provide, upon Client's request, under this Statement of Work consist of routine time-to-time tax consulting services extending beyond the scope of Services defined in Appendix A and Appendix B that do not exceed \$10,000 in fees. This assistance will be provided at Grant Thornton's agreed rates.

Services constituting distinct projects or otherwise requiring a separate Statement of Work as may be required, regardless of the nature of service or fees, will be performed under a separate Statement of Work.

Delivering the services

Grant Thornton will discuss with Client an appropriate timeline for providing the Services described above, including an agreed upon timeframe for completion and delivery. Grant Thornton will provide Client and Assignees with a request for information required to complete the Services based on the mutually agreed timeline.

Grant Thornton's responsibility under this Statement of Work extends only to Services and deliverables expressly agreed to provide herein, including all appendices to this Statement of Work. Grant Thornton's responsibility does not extend to any prior or subsequent periods. If, based on new reporting requirements or tax law changes, additional analysis or computations are necessary in order to provide the Services in Appendix A or Appendix B to either an Assignee, Employee, or the Employer, Grant Thornton will discuss these out-of-scope services with Client and mutually agree on the fee required to complete the additional work.

All engagements undertaken by Grant Thornton are subject to evaluating and resolving any potential or actual conflict of interest or independence concerns. While the occurrence is highly unusual, matters may arise from the ordinary course of either party's business operations, requiring Grant Thornton to resolve a conflict matter and/or terminate or suspend this engagement until any conflict or independence issue is resolved.

The parties enter into this Statement of Work at a time when a national emergency has been declared and the nation is responding to the Coronavirus (COVID-19) pandemic. Grant Thornton will use reasonable efforts to complete the Services as specified herein, while also taking the steps it deems necessary to protect the health, welfare and safety of its professionals. Neither party shall be liable for any delay or failure in performance (excluding payment for fees and expenses incurred) due to circumstances resulting from the pandemic which are beyond its reasonable control.

U.S. federal and state tax laws are ever-changing and complex. Grant Thornton is engaged to provide only those Services expressly set forth in this Statement of Work, in accordance with applicable professional standards. Such obligation expressly does not include any obligation or responsibility to identify, suggest, model or advise on tax minimization or deferral opportunities, including but not limited to, any such matters that may arise from recently enacted legislation or regulatory guidance.



Additionally, Grant Thornton may use third parties to provide administrative and operational support to Grant Thornton business operations. All of these third-party service providers are subject to confidentiality obligations to protect the confidentiality of client data. Such entities may be located within or outside the United States.

Information collection and use authorization

Grant Thornton is committed to using technology to improve quality and efficiency in providing tax services, including reducing or eliminating duplicative requests for information from clients. The information Client provides to Grant Thornton in connection with a particular engagement may be necessary or useful in other engagements for which Client has also engaged Grant Thornton, whether tax, audit, or advisory. Client authorizes Grant Thornton to use the information Client provides to Grant Thornton to perform both tax and non-tax services in any engagement letter or Statement of Work executed with Grant Thornton.

Completion by Client of all information and data requests, electronic or otherwise, is expected to be timely, and Client agrees that the accuracy and completeness of information provided to Grant Thornton by any Client representative, to be relied on for the purpose of delivering the Services, is the responsibility of Client management.

Use of third parties to assist in delivery of the Services

Use of third-party software

Grant Thornton uses the Equus AssignmentPro Software system ("Equus") to facilitate and support the delivery of GMS services to Employers, Assignees, and Employees. Equus provides a portal that allows the sharing of information between the Assignee, Employee, Employer, Grant Thornton, and Grant Thornton International Limited (GTIL) member firm(s) if they are assisting in providing services. Equus is a cloud-based application and runs on servers located in the Netherlands.

Grant Thornton's contract with Equus requires that Equus maintain the confidentiality of any tax information provided to them.

Access to Employer information is limited to the Employer, Grant Thornton, and GTIL member firms providing services to the Employer, if any. Assignees and Employees will not have access to any Employer information. Employer will not have access to any Assignee or Employee information (other than information Employer provides on behalf of an Assignee or Employee), tax returns or other deliverables prepared for Assignee or Employee.

Professional and regulatory standards require Grant Thornton to obtain Client's written consent to the use of Equus to receive, store, and manage Employer provided information prior to allowing Employer access to Equus. If Client does not advise Grant Thornton of a specific duration of consent, Client's consent is valid for one year from the date of signature or the time period necessary to complete the Services under this Statement of Work, whichever is greater. If Client does not wish for Equus to receive Client information, it should not be uploaded to Equus.

To acknowledge Client consent to the use of Equus to receive, store, and manage Employer provided information as set forth above, please sign this Statement of Work.



Use of Grant Thornton Affiliate

Appropriate use of technology and resources is an important aspect of service delivery. In tax return preparation and tax consulting processes, Grant Thornton uses the technology and resources of GT US Shared Services Center India Private Limited ("GTSSC") and/or the Grant Thornton Knowledge and Capability Center India Private Limited ("KCC"), affiliates of Grant Thornton located in Bangalore, India, to assist in providing tax services. The affiliates' address is No.65/2, Bagmane Tridib, Block "A", 3rd and 4th Floor, Bagmane Tech Park, C.V. Raman Nagar, Bangalore – 560093.

Grant Thornton's contract with such affiliates requires that they maintain the confidentiality of any tax return information provided to them in connection with providing tax services.

Professional and regulatory standards require us to obtain Client's written consent prior to providing Client tax return information to such affiliates, to include only current and prior year(s) information in the possession of Grant Thornton that is necessary for the purpose of providing the Services covered by this Statement of Work.

If Client does not advise Grant Thornton of a specific duration of consent, Client's consent is valid for one year from the date of signature or the time period necessary to complete the Services under this Statement of Work, whichever is greater. Client may limit the amount, type, or scope of tax return information disclosed by letting Grant Thornton know in writing.

To acknowledge consent to the disclosure of the tax return information as set forth above, please sign this Statement of Work.

Third-Party Solution Access

Grant Thornton has made payment for and will provide access to Client and the applicable Client employees to Equus (the "Third Party Solution") for the period beginning on the Effective Date and ending one year after the respective taxable year end, unless terminated earlier, in order for Client and the applicable Client employees to access and use the Third-Party Solution to facilitate delivery of Grant Thornton's Services.

Client is hereby granted the right to access and use the Third-Party Solution for its internal business purposes to upload and modify the required documentation and data (the "Data") as needed during the term of the Services. Other than Client's right to use the Third-Party Solution as set forth herein, Grant Thornton and/or the third-party provider retains all right, title, and interest in and to the Third-Party Solution, including all intellectual property rights therein. Grant Thornton reserves the right to terminate Client access to the Third-Party Solution or to remove any Data from the Third-Party Solution at any time for any reason whatsoever with or without notice. Client is solely responsible for the Data and shall prevent unauthorized access to or use of the Third-Party Solution. Client warrants that the Data uploaded to the Third-Party Solution is not illegal and is appropriate for the Services. The Third-Party Solution is not a Deliverable.

Client acknowledges and agrees that Grant Thornton is not the developer or manufacturer of the Third-Party Solution and Grant Thornton is reliant upon the third-party provider's support services, updates, error corrections and/or related materials to correct any performance issues in the Third-Party Solution. As such, Grant Thornton shall use reasonable efforts to cause the third-party provider to address any material defects.

Grant Thornton disclaims all warranty and liability related to the Third-Party Solution. Client's sole and exclusive remedy related to the Third-Party Solution is to terminate its use of the Third-Party Solution.



Client acknowledges and agrees that the third-party provider is an express third-party beneficiary of Attachment A with respect to Section 1 ("Business Risk Allocation") and the third-party provider shall have the right to enforce such provision directly against Client.

Fees and payment terms

Fees

The fees for the Services under this Statement of Work will be based on our hourly rates detailed in the Appendix C. Based on our experience and the information received to date, we anticipate that the fees will range from \$5,000 to \$10,000 per Employee or Assignee who obtains Services under this Agreement. Therefore, it must be understood that it is neither a maximum nor a fixed fee quotation. The fee quote provided assumes the tax situation and activities of the assignee population are at an average level of complexity. Additional services that may be required due to variances in personal situations will be billed at mutually agreed upon rates.

As this Statement of Work covers a multi-year period, the agreed fees may be adjusted annually.

In the event that a change the scope of services as defined in Appendix A and Appendix B is requested, a revised fee schedule will be provided for agreement.

Payment schedule

Upon execution of this Statement of Work Client understands and agrees that Grant Thornton will invoice Client an advance fee totaling 50% of the total estimated fee for Services for tax year ended December 31, 2022. This advance fee will be taken into account in connection with the fee set forth in this Statement of Work. The remainder of the compliance fees will be billed at the earlier of 90 days after execution of this Statement of Work or upon completion of the Services.

Out of scope consulting services will be billed 100% upon completion, with monthly progress billings for projects lasting longer than 30 days.

In addition, Grant Thornton will bill for our expenses, which includes 6 percent of fees to cover items such as copies, postage, supplies, computer and technology usage, software licensing, research and library databases and similar expense items. The billings are payable upon receipt.

Client is solely responsible for any applicable taxes related to the Services. Where the Services are subject to U.S. state and local sales, use, VAT or gross receipts taxes, Grant Thornton will collect such taxes from Client in addition to the fees outlined above and remit such taxes to the proper jurisdictions.

From time to time, Grant Thornton may receive certain incentives in the form of bonuses and rewards from its corporate card and other vendors. Such incentives to the extent received will be retained by Grant Thornton to cover firm expenses.

Entire agreement

This Statement of Work represents the parties' entire understanding with respect to the Services described in this document. This Statement of Work does not modify or amend the Agreement. In the event of a conflict between this Statement of Work, Attachment A – Standard Grant Thornton LLP Terms and Conditions, and any other exhibit or attachment included in the Agreement, the terms of the Attachment A shall govern.



Grant Thornton

Agreed and accepted

The undersigned hereby agree to the terms and conditions as set forth.

GRANT THORNTON LLP

John Neely, Managing Director

Date: _____

PURDUE PHARMA L.P.

Terrence Ronan, CFO

Date: _____



Appendix A - Services to Client Employees

The services listed below will be provided upon request or as required. As international assignments vary, there may be services listed that are not applicable or will only be applicable for Assignees or Employees.

U.S. Income Tax Returns

Grant Thornton will prepare federal and state income tax returns for all eligible international assignees as identified by Client. For scoping purposes, the fees provided in Appendix C assume the following return positions, income and deductions. Returns that contain positions, income and deductions outside of these scope limitations are subject to additional fees.

- Grant Thornton Tax Questionnaire must be thoroughly completed
- Phone calls to discuss the Tax Questionnaire are out of scope
- Personal income from up to 5 accounts including interest, dividends, and capital gains (up to 5 transactions)
- Schedule C reporting (bookkeeping is out of scope)
 - Up to (1) rental property Schedule E reports
- Standard deduction or itemized deductions
- Credits including Child Tax Credit, Foreign Tax Credit, education-based credits, and dependent care credits
- (1) Form 2555 - Foreign Earned Income Exclusion
 - Conversion of non-US pay data to determine US taxable income is out of scope and will be billed separately
- A total of (3) Personal questionnaire follow-up requests. This is above and beyond automated questionnaire follow-up requests.
- A total of (3) Personal missing information follow-up requests. This is above and beyond automated questionnaire follow-up requests.
- E-filing of all approved forms (when possible)
 - Assistance with logistics on making tax payments beyond the written advice provided with the delivery of tax return is out of scope and will be billed separately
 - Phone calls to discuss the results of the prepared income tax returns are out of scope and separate approval will be requested in the event the assignee requests a consultation

The following tax consulting-based tax return positions and calculations are specifically identified as Out of Scope from the standard fee provided in Appendix C. Further details as to scope and Company positions has been included in the subsequent sections.

- Treaty Based Return Positions including Residency and Resourcing of Income
- First Year Election including 6013 and 7701 Elections
- Section 199A Qualified Business Determination
- Analysis to determine ability to break state residency
- Assistance with Tax Notice Responses, excluding error preparation
 - Assistance with tax notice responses are out of scope and separate approval will be requested in the event that we receive a tax notice from the assignee
- Claim of Right Deduction or Credit Calculations
- Assistance with obtaining a Individual Taxpayer Identification Number (ITIN)
- Preparation of Estimated Tax Payments

The following foreign asset reporting forms are specifically outside the scope of the U.S. Tax Return fee provided in Appendix C. These services are in scope to this engagement and either have fees separately identified in Appendix C or will be provided upon determination of need.

- Form 8938 Statement of Foreign Financial Assets
- FinCEN 114 Foreign Bank Account Reporting
- Form 5471 Reporting of Controlled Foreign Corporation
- Form 8865 Reporting of Controlled Foreign Partnerships
- Form 3520 / Form 3520A - Foreign Trust Reporting
- Form 8621 Passive Foreign Investment Company Reporting

We will collect the necessary information to complete your assignee(s) tax returns. Most of this information will be provided by the assignee through our data collection measures. The standard fees provided in Appendix C require that the Company will be able to provide employment income associated with the Company and its affiliates in an organized manner. A global statement of earnings (GSOE) must be provided to Grant Thornton in order to ensure that all compensation has been properly considered. Grant Thornton will prepare this GSOE if the Company does not provide and will bill separately. Grant Thornton is not responsible for any revisions, amendments or tax notice response for any income that was not disclosed by the Company to Grant Thornton.

The standard fees provided in Appendix C require that we are provided ample time to prepare and file the required income tax and/or informational filings prior to the authority provided deadline. In order to allow the necessary time to complete the preparation of income tax filings, all returns must have completed information provided by September 15th of the year subsequent to the tax year being filed. Returns with incomplete information as of this date may not be able to be completed prior to the deadline or we may be required to discontinue services to that assignee. Returns with tax questionnaires outstanding as of this date will be subject to an additional fee of 30% of the stated fee in Appendix C and will be automatically applied. Grant Thornton takes no responsibility for tax returns that are not filed by the deadline due to incomplete information provided prior to the date mentioned above.

- In addition to the above, an increased level of service is often required when a return is prepared in the weeks

We will rely on the information your assignee(s) provide to us to be complete and accurate. We will neither verify the information nor perform any procedures designed to discover errors or other irregularities in the information, although we may ask them to clarify or supplement it. As the returns will reflect the information that your assignees have given us, they have ultimate responsibility for the accuracy of the information included in the return.

Therefore, your assignee(s) should review each return carefully before signing and filing.

Departure and Arrival Orientations

Grant Thornton LLP (U.S.) will provide tax briefings to eligible assignees as they depart for their international assignments. The topics covered will include the Company's expatriate policies, U.S. and foreign tax requirements and assignee specific tax issues. This call is typically 30 minutes to 1 hour. At the completion of the orientation meeting, notes will be provided to the assignee to confirm facts that will be used for future consultation along with income tax return preparation. Any consultation with the Company based on the information obtained during the tax briefing would be considered out of scope. This would include the delivery of notes to the Company (with the assignees consent).

In the event that an Employee or Assignee's personal circumstances require additional attention that is outside the scope of the initial call, a subsequent call and or consulting may be required. We will notify you of these circumstances and request approval for the additional time.

GTIL Member firms will also provide a tax briefing in the host location for eligible assignees and forward the results to the Company in a manner that will protect the assignee's confidential tax return information.

U.S. Tax Extension & Extension Calculations

Grant Thornton LLP (US) will prepare a federal and state extension when necessary in order to allow for necessary time to complete the preparation of the required income tax filings. Form 4868 will be prepared and submitted for all Assignees and Employees who have not provided complete info by **March 7th**.

Extension Tax Calculations will be performed when necessary in an effort to minimize interest and penalties associated with late payment of tax.

U.S. Estimated Tax Payments

The preparation of estimated tax payments is outside the scope. When recommended separate authorization will be obtained from the Company and billed separately. Grant Thornton will discuss with assignee the calculation timing and payment process.

Federal Residency Analysis & First Year Elections

Foreign nationals who are beginning residency in the U.S. are able to file an election that will permit the filing of a full year Resident return rather than a Dual Status or Nonresident return. Due to changes made under the Tax Reform and Jobs Act of 2017, Grant Thornton has seen an increased number of instances where this election results in tax savings. The analysis involved in determining an optimal filing position includes collecting additional information from assignees that would otherwise not be required for the tax return filings.

As this analysis is outside the scope of the standard tax return fee, Grant Thornton has developed a process to identify returns that would benefit most from this additional consulting. A preliminary calculation based on the information provided by the Assignee will be prepared and if the result of this calculation shows an anticipated tax savings in excess of \$2,000, the full analysis will be conducted. This preliminary calculation shall not be seen as a guarantee as additional information from the Assignee will be required in order to determine the exact tax savings.

State Residency Determination

The ability to sever residency with a state while on an international assignment is contingent on many factors. These factors may include physical presence, domicile, family and intent. Consulting in order to determine the ability to sever residency which may result in significant tax savings is a service that may be provided outside the scope of the income tax return preparation. Grant Thornton will not be responsible for any amendments, revisions or responses to state tax authorities due to residency positions, and the services associated is out of scope.



Appendix B - Services to Employer

The services listed below will be provided upon request or as required. As international assignments vary, there may be services listed that are not applicable or will only be applicable for particular Assignees or Employees.

Tax Equalization Settlement

A Tax Equalization Settlement will be prepared based upon the Employer policy. In the event that no policy exists, or has not been provided, then a default position set will be applied at Grant Thornton's discretion.

Phone calls to discuss the results of the prepared tax settlement calculation are out of scope and separate approval will be requested in the event the assignee requests a consultation.

Certificate of Coverage Application

An application made on behalf of the employer to allow both the individual and company to be liable to US social tax contributions (FICA and Medicare) only and so no liability to overseas social security arises. Applies to US outbound assignees.

Cost Projection

Grant Thornton will prepare cost projections upon request. These projections will be based on the assignment information provided by you. In the event that any information provided is inaccurate or changes, resulting in a recalculation after the delivery of the projection, additional charges for time incurred will apply.

The scope for a Cost Projection, fee defined in Appendix C, includes a review of the provided information and preparation of calculation either on an annual basis or assignment term, prepared by Grant Thornton US. At times, a more involved calculation may be warranted which would include consulting on assignment structure, effective compensation remuneration and or the involvement by GTIL Member Firms. These more involved cost projections will incur an additional fee in excess of the amount defined in Appendix C.

Hypothetical Tax Calculation

Hypothetical tax calculations are prepared based on the information made available which may include annualized salary, year to date income and tax deductions along with taxpayer filing status, and personal income.

Off cycle payments such as incentive rewards, bonus, equity awards are calculated separately and subject to an additional fee.

Payroll Services

The payroll services covered by this agreement include assignment related compensation calculations such as gross up calculations, net to gross calculations, gross to net calculations, shadow payroll reporting and consultation on payroll requirements in the home and host location.

Payroll related calculations will be prepared using Company provided data. We will neither verify the information nor perform any procedures designed to discover errors or other irregularities in the information. As many of the calculations that we will perform will be ultimately reflected on the Assignees Form W-2, Company payroll team will have the ultimate responsibility for the for the accuracy of payroll entries that will result in the Form W-2.

Grant Thornton will provide Year End Compensation services under this agreement. The fees for these services will either be defined in Appendix C or billed at the stated hourly rate. Compensation collection is outside the scope of a tax calculation. Time incurred related to the collection of compensation, consulting on payroll processes or corrections of payroll will be billed at the stated hourly rate in Appendix C.

ITIN Services

Assistance with Form W-7 including acceptance agent services are outside the scope for Assignee Spouse. Grant Thornton will request approval prior to assisting with this ITIN application.

Assistance with Form W-7 including acceptance agent services are outside the scope for Assignee Dependents. Grant Thornton will request approval prior to assisting with this ITIN application.



Appendix C- Fees

Purdue Pharma	
2022	
United States	
Hourly rates	USD
Partner/ Managing Director	720
Senior Manager / Director	630
Manager	550
Senior Associate	445
Associate	300